

INTISARI

Profitabilitas memiliki peranan yang sangat penting dalam perusahaan untuk mempertahankan kelangsungan hidup perusahaan. Profitabilitas juga sebagai pertimbangan bagi investor dalam melakukan investasi. Banyak faktor yang mempengaruhi profitabilitas seperti *current ratio*, *total asset turnover*, *firm size* dan *debt to equity ratio*. Penelitian ini bertujuan untuk menguji pengaruh *current ratio*, *total asset turnover*, *firm size* dan *debt to equity ratio* terhadap profitabilitas pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia selama periode 2011 hingga 2015.

Rumusan masalah yang diajukan adalah bagaimana pengaruh *current ratio*, *total asset turnover*, *firm size* dan *debt to equity ratio* terhadap profitabilitas pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Tujuan penelitian ini untuk mengetahui pengaruh *current ratio*, *total asset turnover*, *firm size* dan *debt to equity ratio* terhadap profitabilitas pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Jenis Penelitian ini adalah penelitian kuantitatif dengan menganalisa data sekunder. Data berupa laporan keuangan perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia yang telah dipublikasikan selama periode 2011 hingga 2015, dimana jumlah sampel yang diambil sebanyak 12 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Sesuai dengan analisis hasil penelitian dan pembahasan dapat diketahui bahwa *current ratio* dan *total asset turnover* berpengaruh signifikan terhadap profitabilitas (ROA), sedangkan, *firm size* dan *debt to equity ratio* tidak berpengaruh signifikan terhadap profitabilitas (ROA) profitabilitas pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Berdasarkan hasil penelitian di atas, maka dapat diajukan saran kepada perusahaan hendaknya lebih memanfaatkan dan mengelolah segala asset dan sumber daya yang dimiliki untuk meningkatkan laba perusahaan dan bagi para investor hendaknya menanamkan modal kepada sebuah perusahaan lebih cermat dan menganalisis laporan keuangan melalui aspek-aspek rasio keuangan.

Kata kunci: *Current Ratio*, *Total Asset Turnover*, *Firm Size*, *Debt To Equity Ratio*, Profitabilitas

ABSTRACT

Profitability has an important role in a company to maintain the sustainability of the company. Profitability is also used as the consideration for the investor in conducting their investment. There are many factors which influence profitability such as current ratio, total asset turnover, firm size and debt to equity ratio. This research is meant to test the influence of current ratio, total asset turnover, firm size and debt to equity ratio to the profitability on the Food and Beverages companies which are listed in Indonesia Stock Exchange in 2011-2015 periods.

The formulation of the problem is how great the influence of current ratio, total asset turnover, firm size and debt to equity ratio to the profitability at the Food and Beverages companies which are listed in Indonesia Stock Exchange.

The purpose of this research is to find out the influence of current ratio, total asset turnover, firm size and debt to equity ratio to the profitability on the Food and Beverages companies which are listed in Indonesia Stock Exchange.

This research is a quantitative research which has been carried out by analyzing the secondary data. The data is in the form of financial statement of Food and Beverages companies which are listed in Indonesia Stock Exchange which has been published in 2011-2015 periods, 12 companies have been selected as samples. The data analysis technique has been carried out by using multiple linear regressions.

In accordance with the result of the research and discussions it has been found that current ratio and total asset turnover has significant influence to the profitability (ROA), meanwhile firm size and debt to equity ratio does not have any significant influence to the profitability (ROA) on the Food and Beverages companies which are listed in Indonesia Stock Exchange.

Based on the above results, it is suggested that the company should utilize and manage their assets and resources in order to increase the company profit and the investors should invest their capital to a company more carefully and analyze the financial statements through financial ratio aspects.

Keywords: Current ratio, total asset turnover, firm size, debt to equity ratio, profitability.